



September 29, 2020

Mr. Kory Hoggan  
Partner  
Moss Adams LLP  
401 Broadway NE  
Albuquerque, NM 87102

Dear Mr. Hoggan:

As required by Title 2, Code of Federal Regulations, Part 200, Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), we are initiating a quality control review of the State of New Mexico Workforce Solutions Department Single Audit Report for the year ended June 30, 2018, issued by Moss Adams LLP. Our objective is to determine if the single audits were conducted per applicable standards, including Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards, and met the requirements of Uniform Guidance.

We have scheduled the entrance conference for 1:00 p.m. EST on October 26, 2020, and will begin work immediately following this conference. If you have any questions, please contact our office as follows:

Grover Fowler  
Assistant Director  
(202) 693-5254  
[fowler.grover@oig.dol.gov](mailto:fowler.grover@oig.dol.gov)

Upon completion of our fieldwork, we will brief you regarding the results of the quality control review. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in blue ink that reads "Elliot P. Lewis".

Elliot P. Lewis  
Assistant Inspector General  
for Audit

cc: Sara Brownstein  
Financial Reporting and Accounting Manager  
State of New Mexico Workforce Solutions Department

Latonya Torrence  
Director  
Division of Policy, Review, and Resolution  
Employment and Training Administration

Julie Cerruti  
Audit Liaison  
Office of Grants Management  
Office of Management and Administration Service  
Employment and Training Administration

Gregory Hitchcock  
Audit Liaison  
Office of Grants Management  
Office of Management and Administration Service  
Employment and Training Administration

Nalini V. Close  
Administrator  
Office of Management and Administrative Services  
Employment and Training Administration